

**Illinois Department of Revenue
Regulations**

Title 86 Part 670 Section 670.105 Registration and Returns

TITLE 86: REVENUE

**PART 670
SPECIAL COUNTY RETAILERS' OCCUPATION TAX
FOR PUBLIC SAFETY**

Section 670.105 Registration and Returns

a) Separate Registration not Required

A retailer's registration under the Illinois Retailers' Occupation Tax Act [35 ILCS 120] is sufficient for the Special County Retailers' Occupation Tax For Public Safety Law. No special registration for the Special County Retailers' Occupation Tax For Public Safety is required.

b) Requirements as to Returns

- 1) The information required for the Special County Retailers' Occupation Tax For Public Safety shall be furnished on the retailer's Retailers' Occupation Tax return form.
- 2) If the retailer files his Illinois Retailers' Occupation Tax returns on the gross receipts basis, he must report Special County Retailers' Occupation Tax For Public Safety information in his returns on the same basis. If the retailer files his Illinois Retailers' Occupation Tax returns on the gross sales basis, he must report Special County Retailers' Occupation Tax For Public Safety information in his returns on the gross sales basis.